

Master to make a protest in case of impressment of seamen.

the first port at which such ship or vessel shall arrive, if such impressment or detention happened on the high seas, or if the same happened within any foreign port, then in the port in which the same happened, immediately to make a protest, stating the manner of such impressment or detention, by whom made, together with the name and place of residence of the person impressed or detained; distinguishing also, whether he was an American citizen; and if not, to what nation he belonged. And it shall be the duty of such master, to transmit by post, or otherwise, every such protest made in a foreign country, to the nearest consul or agent, or to the minister of the United States resident in such country, if any such there be; preserving a duplicate of such protest, to be by him sent immediately after his arrival within the United States, to the Secretary of State, together with information to whom the original protest was transmitted: And in case such protest shall be made within the United States, or in any foreign country, in which no consul, agent or minister of the United States resides, the same shall, as soon thereafter as practicable, be transmitted by such master, by post or otherwise, to the Secretary of State.

Secretary of State, and Secretary of the Treasury, to transmit this act.

SEC. 6. *And be it further enacted*, That a copy of this law be transmitted by the Secretary of State, to each of the ministers and consuls of the United States, resident in foreign countries, and by the Secretary of the Treasury, to the several collectors of the districts of the United States, whose duty it is hereby declared to be, from time to time, to make known the provisions of this law, to all masters of ships and vessels of the United States entering, or clearing at their several offices. And the master of every such ship or vessel shall, before he is admitted to an entry, by any such collector, be required to declare on oath, whether any of the crew of the ship or vessel under his command have been impressed or detained, in the course of his voyage, and how far he has complied with the directions of this act: and every such master as shall wilfully neglect or refuse to make the declarations herein required, or to perform the duties enjoined by this act, shall forfeit and pay the sum of one hundred dollars. And it is hereby declared to be the duty of every such collector to prosecute for any forfeiture that may be incurred under this act.

Master of ship to make oath before admission to an entry.

SEC. 7. *And be it further enacted*, That the collector of every port of entry in the United States shall send a list of the seamen registered under this act, once every three months, to the Secretary of State, together with an account of such impressments or detentions, as shall appear, by the protests of the masters, to have taken place.

Penalty on masters of ships violating this act.

SEC. 8. *And be it further enacted*, That the first, second and third sections of this act shall be in force for one year, and from thence to the end of the next session of Congress thereafter, and no longer.

Collectors to send a list, &c. to the Secretary of State every three months.

Limitation of parts of the act.

APPROVED, May 28, 1796.

STATUTE I.

May 28, 1796.

CHAP. XXXVII.—*An Act laying duties on Carriages for the conveyance of persons; and repealing the former act for that purpose.*

[Repealed.]
Act of June 5, 1794, ch. 45.
Act of July 24, 1813, ch. 24.
Act of Dec. 15, 1814, ch. 12.
Former duties to cease, and others laid in lieu of them.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the last day of August next, the duties laid by the act, intituled "An act laying duties upon carriages for the conveyance of persons," shall cease, and shall not thenceforth be collected; but in lieu thereof, there shall be levied, collected and paid, the following yearly rates and duties upon all carriages for the conveyance of persons, which shall be kept by, or for any person, for his or her own use, or to be let out for hire, or for the conveyance of passengers, to wit: For and upon every coach, whether driven with a box, or by postilion, the yearly sum of fifteen dollars: For and upon every chariot, post-chariot and post-chaise, the yearly sum of twelve dollars: For and upon every phaeton for the

conveyance of one or more persons, with or without a top; and for and upon every coachee, or other carriage, having pannel-work, with blinds, glasses or curtains in the upper division of the sides, front or back thereof, the yearly sum of nine dollars: For and upon every four wheel carriage, having framed posts and tops, and hanging on steel springs, (whether drawn by one or more horses) the yearly sum of six dollars: For and upon every four wheel top-carriage, hanging upon wooden or iron springs or jacks, (whether drawn by one or more horses;) and upon every curricle, chaise, chair, sulkey, or other two wheel top-carriage, and upon every two wheel carriage, hanging or resting upon steel or iron springs, the yearly sum of three dollars; and for and upon every other two wheel carriage, the yearly sum of two dollars: And upon every four wheel carriage, having framed posts and tops, and resting upon wooden spars, the yearly sum of two dollars: *Provided always*, that nothing herein contained shall be construed to charge with a duty, any carriage usually and chiefly employed in husbandry, or for the transportation or carrying of goods, wares, merchandise, produce or commodities.

SEC. 2. *And be it further enacted*, That the duties aforesaid shall be levied and collected upon all carriages usually and chiefly employed for the conveyance of persons, by whatever name or description the same have been, or shall hereafter be known and called. And in cases of doubt, any carriage shall be deemed to belong to that class, to which the same shall bear the greatest resemblance (to be determined in manner herein after provided) and shall be subject to duty accordingly.

All carriages for the conveyance of persons to be taxed. Carriages of doubtful class.

SEC. 3. *And be it further enacted*, That the duties aforesaid shall be levied, collected, received and accounted for, by and under the immediate direction of the supervisors and inspectors of the revenue, and other officers of inspection; subject to the superintendence, control and direction of the department of the treasury, according to the authorities and duties of the respective officers thereof.

These duties how to be collected, &c.

SEC. 4. *And be it further enacted*, That every person having or keeping a carriage or carriages, upon which a duty or duties shall be payable, according to this act, shall, yearly and in every year, in the month of September, or within sixty days previous thereto, make and subscribe a true and exact entry of each and every such carriage; therein specifying, distinctly, each carriage owned or kept by him or her, for his or her use, or for hire, with the description and denomination thereof, and the rate of duty to which each and every such carriage is liable; which entry shall be lodged with the officer of inspection for the district, in which such owner or person liable for the payment of such duty shall reside: and that it shall be the duty of the officers of inspection, to attend, within the month of September in each year, at one or more of the most public and convenient places, in each county within their respective districts, and to give public notice, at least one month previous to such day, of the time and place of such attendance, and to receive such entry made in the manner before directed, at such place, or at any other, where he may happen to be within the said month of September; and on tender and payment being made of the duty or duties therein mentioned, to grant a certificate for each and every carriage mentioned in such entry; therein specifying the name of the owner, the description and denomination of the carriage, and the sum paid, with the time when, and the period for which, such duty shall be so paid: and the forms of the certificates to be so granted shall be prescribed by the treasury department; and such certificates, or the acknowledgments of the officer of inspection, by a credit in his public accounts, shall be the only evidence, to be exhibited and admitted, that any duty imposed by this act has been discharged: *Provided nevertheless*, that no certificate shall be deemed of validity, any longer, than while the carriage, for which the

Entry to be made every year.

Duty of the officers of inspection.

Certificate to be granted.

Change of ownership.

said certificate was granted, is owned by the person mentioned in such certificate, unless such certificate shall be produced to the officer of inspection, by whom it was granted; and an entry shall be thereon made, specifying the name of the then owner of such carriage, and the time when he or she became possessed of the same.

Provision for persons beginning to keep a carriage after the month of September.

SEC. 5. *And be it further enacted*, That any and all persons, who shall commence the having or keeping of any carriage, subject to duties, after the month of September, and before the month of September in the next succeeding year, shall and may, at any time during the month in which they shall so commence the having or keeping of such carriage, make like entry, in manner before prescribed; and on payment of such proportion of the duties laid by this act, on such carriage, as the time, at which he shall commence the keeping of such carriage, to the end of the month of September then next ensuing, shall bear to the whole year, shall be entitled to, and may demand like certificates, subject, nevertheless, to the conditions before and herein after provided.

When duties shall be deemed to commence.

SEC. 6. *And be it further enacted*, That the duties payable by this act shall, in respect to any and all persons who shall have or keep carriages, during the month of September, be deemed to commence, and shall be computed from the last day of the said month: And in respect to persons, who shall commence the having or keeping of carriages, after the said month of September, the said duties shall be deemed to commence, and shall be computed, from the last day of the month in which they shall so begin to have or keep such carriages; conformably to which, the certificates before, and herein after mentioned, shall be issued and granted.

Penalty on making an untrue entry; or no entry; or not paying duties.

SEC. 7. *And be it further enacted*, That any person having or keeping any carriage subject to duty, who shall make an untrue or defective entry, to evade the whole or any part of the duty justly and truly payable, according to this act, shall lose the sum paid pursuant to such untrue or defective entry; and where such untrue or defective entry hath been made, or where no entry shall be made, or where there shall be a neglect of payment after entry, such person shall, moreover, in addition thereto, at any time thereafter, on personal application and demand, at the house, dwelling, or usual place of abode of such person, by the proper officer of inspection, be liable, and shall pay the duties by this act imposed, with a further sum for the benefit of such officer, of twenty-five per centum: which duties, with the said addition, shall be collected by distress and sale of the goods and chattels of the person, by whom the same shall be due and payable: *Provided always*, that such application and demand shall not be made until sixty days after the day on which any duty shall commence; and if entry and payment shall be made, within the said sixty days, at the office of inspection of the district, or at any other place, where the inspector may happen to be, the owner of the carriage shall be exempted from the payment of the said sum of twenty-five per centum: *Provided nevertheless*, that if any person, of whom such application and demand shall be made, shall forthwith present to such officer of inspection, a full and exact description, of the carriage or carriages, on which the duties demanded shall have accrued, with a statement of the cause, matter or thing, whereby an entire exemption from duty is claimed, or whereby a right is claimed under this act, to a remission of a part of the sum demanded, such description and statement being first subscribed and verified on oath or affirmation, before some competent magistrate, by the person, by or for whom the same shall be presented; then and in such case, the officer of inspection shall receive such description and statement, and shall, furthermore, forbear to collect the duties and sum demanded.

Proviso.

SEC. 8. *And be it further enacted*, That the officers of inspection, who shall receive the statements and allegations of persons claiming

either an entire exemption, or a remission of any part of any duty, or sum demanded under authority, derived from this act, which may be presented to them, in manner and form before prescribed, shall forthwith transmit the same to the supervisors of their respective districts, for their consideration and decision, with such proofs and evidence in relation thereto, as they shall judge proper. And the supervisors shall forthwith, on receiving the statements and allegations before mentioned, with the proofs and evidence accompanying the same, decide thereon, according to the true intent and meaning of this act.

SEC. 9. *And be it further enacted*, That the decisions of the supervisors in the cases referred to them, in manner before prescribed, shall be forthwith communicated to the officers of inspection, whom the same may concern; and such decisions shall be final and conclusive, when rendered against the demand of any officer of inspection, for any duties imposed by this act: And in cases, where the said supervisors shall decide, that the duties in question, or any part thereof, are justly payable according to this act, the proper officer of inspection shall forthwith collect the same, by distress and sale of the goods and chattels of the persons charged with such duties: *Provided nevertheless*, that any person aggrieved by the decision of a supervisor, may, within two months, by application in writing to such supervisor, require that the statements and proofs, on which such decision was founded, be transmitted to the Secretary of the Treasury, who shall have power to determine thereon, and if he judge proper, to direct the duty or duties, which shall have been collected in consequence of such decision, to be returned; and if any such person shall be aggrieved by the decision of the Secretary of the Treasury, he shall be allowed, within four months, to institute a suit in the proper district court of the United States, against the supervisor of the district, for the recovery of any duties collected in pursuance of any decision rendered in manner aforesaid; but the parties maintaining such suits shall, in all such cases, be confined to the assignment and proof of such facts and matters, as may have been previously stated to the said supervisors, in manner before provided.

SEC. 10. *And be it further enacted*, That in all cases, where any duty shall be collected, pursuant to this act, whether by distress or otherwise, certificates shall be granted for each carriage, in manner, as before prescribed.

SEC. 11. *And be it further enacted*, That the supervisors of the revenue, and inspectors of surveys, shall have power, from time to time, to examine, upon oath or affirmation, any officers or persons employed under them in the collection and receipt of the duties imposed by this act: And any officer or person, who shall swear or affirm falsely, touching any matter hereby required to be verified on oath or affirmation, shall, on conviction thereof, suffer the pains and penalties, which are prescribed for wilful and corrupt perjury.

SEC. 12. *And be it further enacted*, That it shall be lawful for the President of the United States, and he is hereby empowered to make such allowances for compensation to the officers of inspection employed in the collection of the duties aforesaid, and for incidental expenses, as he shall judge reasonable, not exceeding, in the whole, five per centum of the total amount of the said duties collected.

SEC. 13. *And be it further enacted*, That the act, intituled "An act laying duties on carriages for the conveyance of persons," and so much of the fifteenth section of the act, intituled "An act to alter and amend the act, intituled An act laying certain duties upon snuff and refined sugar," as authorizes the President of the United States to apply a sum not exceeding five per centum on the total amount of duties collected on carriages for the conveyance of persons, shall cease, and be repealed, from and after the last day of August next; except for the

Officers of inspection to send allegations to supervisors for their decision.

Decisions of supervisors to be final.

Proviso.

Certificates to be given for the duties.

Power to supervisors and inspectors to examine on oath the officers employed by them.

President of U. States to allow for collection of the duties not exceeding five per cent. on the whole amount.

Certain act and parts of act repealed.

1794, ch. 45.
1795, ch. 43.

Exception.

recovery of any duties or penalties, which shall have accrued, and remain unpaid; any thing in the last section of the act of the last session, intituled 1795, ch. 45. "An act making further provision for the support of public credit, and for the redemption of the public debt," to the contrary notwithstanding: And that this act shall continue in force, until the last day of August, in the year one thousand eight hundred and one, and no longer.

APPROVED, May 28, 1796.

STATUTE I.

May 28, 1796.

CHAP. XXXVIII.—*An Act for the relief of persons imprisoned for Debt.*

[Expired.]

1798, ch. 50.
1792, ch. 29.
Privileges of
persons impris-
oned in civil ac-
tions under U.
States.

Oath to be ad-
ministered to
them.

Oath to be ad-
ministered to
persons impris-
oned for debt,
and by whom.

Penalty on
swearing false-
ly.

1794, ch. 34.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That persons imprisoned on process issuing from any court of the United States in civil actions, shall be entitled to like privileges of the yards or limits of the respective gaols, as persons confined in like cases, on process from the courts of the respective states, are entitled to, and under the like regulations and restrictions.

SEC. 2. *And be it further enacted,* That any person imprisoned as aforesaid, may have the oath or affirmation herein after expressed, administered to him by any judge of the United States; and in case there shall be no judge of the United States residing within twenty miles of the gaol wherein such debtor may be confined, such oath or affirmation may be administered by any two persons, who may be commissioned for that purpose by the judge of the district court of the United States within whose jurisdiction the debtor may be confined; the creditor, his agent or attorney, if either live within one hundred miles of the place of imprisonment, or within the district in which the judgment was rendered, having had at least thirty days previous notice by a citation served on him, issued by the district judge to appear at the time therein mentioned at the said gaol, if he see fit, to shew cause, why the said oath or affirmation should not be so administered: at which time and place, if no sufficient cause, in the opinion of the judge, (or the commissioners appointed as aforesaid) be shewn, or doth, from examination, appear to the contrary, he (or they) may, at the request of the debtor, proceed to administer to him the following oath or affirmation, as the case may be, viz: "You, _____, solemnly swear (or affirm) that you have not estate, real or personal, nor is any, to your knowledge, holden in trust for you, (necessary wearing apparel excepted) to the amount or value of thirty dollars, nor sufficient to pay the debt for which you are imprisoned." Which oath or affirmation being administered, the judge or commissioners shall certify the same under his or their hands to the prison keeper, and the debtor shall be discharged from his imprisonment on such judgment, and shall not be liable to be imprisoned again for the said debt, but the judgment shall remain good and sufficient in law, and may be satisfied out of any estate which may then or at any time afterwards belong to the debtor. And whenever the oath aforesaid shall be administered by commissioners, in addition to the certificate by them made and delivered to the prison keeper, they shall make return of their doings to the district court with the commission to them issued to be kept upon the files and records of the same court.

SEC. 3. *And be it further enacted,* That if any person shall falsely take the oath or affirmation aforesaid, such person shall be deemed guilty of perjury, and upon conviction thereof, shall suffer the pains and penalties in that case provided. And the court, upon the motion of the creditor, shall recommit the debtor to the prison from whence he was liberated, there to be detained for the said debt, in the same manner as if such oath or affirmation had not been taken.

SEC. 4. *And be it further enacted,* That the act, entitled "An act